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IN THE HIGH COURT OF KARNATAKA AT BANGALORE

Dated this the 5th Day of June 1998

BEFORE

THE HON'BLE MR. JUSTICE CHANDRASHEKARAI AH

WRIT PETITION NO.10264/1997

Between:

Shri Haji Abdulla Sait,
Son of Hajee Mohammed Hussain
aged 67 years, residing at No.
70, (Old No.10), Millers Road,
Bangalore - 560 001.

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...PETITIONER

(By Sri.Sreevatsava Associates, Adv.)

And:

1. Corporation of the
City of Bangalore,
N.R.Square,
Bangalore, represented
by its Commissioner.
2. The Revenue Officer,
Corporation of the
City of Bangalore,
North-East Range Queens
Road, Bangalore - 1.

...RESPONDENTS

(By Sri.Ashok Haranahalli, Adv. for R-1 & 2)

. . . .

This Writ Petition is filed under Article 226
of the Constitution of India with a prayer to quash
vide Annexure 'B' dated 20.03.1997.

This Writ Petition coming on for Preliminary
Hearing in 'B' Group this day, the Court made the
following:-

O_R_D_E_R

The Corporation issued a special notice calling for objection to the proposed revision of tax to the petitioner under Section 147 of the Karnataka Municipal Corporation Act. The said notice was challenged by the petitioner before this Court in W.P.No.26323/1993. This Court by its order dated 19.02.1997 permitted the petitioner to file objection to the said notice within four weeks from the date of the receipt of that order. This order was received by the petitioner on 29.03.1997 as seen from the xerox copy of the certified copy of the order produced as Annexure 'A'. The Corporation by its order dated 20.03.1997 assessed the tax holding that the petitioner has not filed the objection within the time granted by this Court. The petitioner has challenged this order in this Writ Petition.

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2. The Corporation assessed the tax on the ground that the petitioner has not filed objections within four weeks from the date of the order, whereas this Court in the Writ Petition referred to above permitted the petitioner to file objections within four weeks from the date of the receipt of the order. Therefore, the Corporation was not right in taking the date of the order to calculate the period of four weeks. Admittedly, the petitioner received the Certified copy of the order on 29.03.1997. As per the order referred to above, the petitioner had four weeks time to file objection from 29.03.1997. The Corporation even before the expiry of the said period has assessed the tax taking the date of the order for the purpose of calculating four weeks which in my opinion is not correct.

3. In the result, I pass the following order:
The Writ Petition is allowed. The order dated 20.03.1997

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assessing the tax in respect of the petitioner's property as per Annexure 'B' is quashed. The petitioner is permitted to file statement of objections if any within two months from to-day. If the petitioner files objections within the period specified above, the Corporation may proceed to finalise the tax, considering the said objections. In the event, if the petitioner fails to file objections within the period of two months, the order Annexure 'B' stands.

Sd/-
JUDGE



sps/*